

CULLMAN COUNTY SCHOOLS
 COMBINED BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
 FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-I-A

FUND TYPES DESCRIPTION	GOVERNMENTAL			CAPITAL PROJECTS	FIDUCIARY	TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE		EXPENDABLE TRUST	
REVENUES						
STATE REVENUES	73,517,347.00	0.00	2,498,889.26	8,711,772.74	0.00	84,728,009.00
FEDERAL REVENUES	1,500.00	25,472,456.31	0.00	0.00	0.00	25,473,956.31
LOCAL REVENUES	26,669,945.00	4,490,546.33	372,805.00	5,000.00	1,499,660.00	33,037,956.33
OTHER REVENUES	218,328.00	172,596.00	0.00	0.00	0.00	390,924.00
TOTAL REVENUES	100,407,120.00	30,135,598.64	2,871,694.26	8,716,772.74	1,499,660.00	143,630,845.64
EXPENDITURES:						
INSTRUCTIONAL SERVICES	55,317,241.60	11,765,695.19	0.00	0.00	231,930.00	67,314,866.79
INSTRUCTIONAL SUPPORT SERVICES	16,585,805.00	3,587,000.37	0.00	0.00	463,637.00	20,636,442.37
OPERATIONS & MAINTENANCE	8,357,478.00	771,471.50	0.00	0.00	67,100.00	9,196,049.50
AUXILIARY SERVICES	5,482,567.00	5,404,581.01	0.00	0.00	13,310.00	10,900,458.01
GENERAL ADMINISTRATIVE SERVICES	3,348,739.00	1,200,660.00	0.00	0.00	0.00	4,549,399.00
CAPITAL OUTLAY	1,101,529.00	5,000,000.00	0.00	23,750,000.00	0.00	29,851,529.00
DEBT SERVICES	0.00	0.00	1,139,305.00	2,393,211.46	0.00	3,532,516.46
OTHER EXPENDITURES	1,436,161.00	1,625,172.00	0.00	0.00	468,830.00	3,530,163.00
TOTAL EXPENDITURES	91,629,520.60	29,354,580.07	1,139,305.00	26,143,211.46	1,244,807.00	149,511,424.13
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	620,659.13	870,609.00	689,500.00	16,650,262.54	16,000.00	18,847,030.67
OTHER FUND USES	2,180,025.00	460,859.00	0.00	0.00	35,225.00	2,676,109.00
TOTAL OTHER FUND SOURCES (USES)	(1,559,365.87)	409,750.00	689,500.00	16,650,262.54	(19,225.00)	16,170,921.67
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	7,218,233.53	1,190,768.57	2,421,889.26	(776,176.18)	235,628.00	10,290,343.18
BEGINNING FUND BALANCE - OCT 1	26,000,000.00	2,439,481.70	800,000.00	863,972.00	714,419.37	30,817,873.07
ENDING FUND BALANCE - SEP 30	33,218,233.53	3,630,250.27	3,221,889.26	87,795.82	950,047.37	41,108,216.25

CULLMAN COUNTY SCHOOLS
 COMBINED BUDGET OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS/FUND BALANCES
 ALL PROPRIETARY FUND TYPES AND NON EXPENDABLE TRUST FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-II-A
 TOTAL
 (Memo Only)

FUND TYPE DESCRIPTION	PROPRIETARY		FIDUCIARY	
	ENTERPRISE	INTERNAL SERVICE	NON EXPEND TRUST	
OPERATING REVENUES: LOCAL REVENUES (SPECIFY):	0.00	0.00	100,000.00	100,000.00
TOTAL OPERATING REVENUES	0.00	0.00	100,000.00	100,000.00
OPERATING EXPENSES:				
PERSONAL SERVICES	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00
PURCHASED SERVICES	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00
OTHER OBJECTS	0.00	0.00	0.00	0.00
TOTAL OPERATING EXPENSES	0.00	0.00	0.00	0.00
OPERATING INCOME (LOSS)	0.00	0.00	100,000.00	100,000.00
NON-OPERATING REVENUES:				
STATE REVENUES (ATTACH SCHEDULE)	0.00	0.00	0.00	0.00
FEDERAL REVENUES (ATTACH SCHEDULE)	0.00	0.00	0.00	0.00
OTHER REVENUES (ATTACH SCHEDULE)	0.00	0.00	0.00	0.00
TOTAL NON-OPERATING REVENUES	0.00	0.00	0.00	0.00
INCOME(LOSS) BEFORE OPERATING TRANSFER	0.00	0.00	100,000.00	100,000.00
OPERATING TRANSFERS IN	0.00	0.00	0.00	0.00
OPERATING TRANSFERS OUT	0.00	0.00	0.00	0.00
NET INCOME	0.00	0.00	100,000.00	100,000.00
RETAINED EARNINGS/FUND BALANCE - OCT 1	0.00	0.00	0.00	0.00
RETAINED EARNINGS/FUND BALANCE - SEP 30	0.00	0.00	100,000.00	100,000.00